

**FISCAL GROUP
SUMMARY**

<u>GENERAL FUND</u>	<u>Page #</u>	<u>Appropriation</u>	<u>Departmental Revenue</u>	<u>Local Cost</u>
ASSESSOR SUMMARY	150			
ASSESSOR	151	17,559,215	820,000	16,739,215
AUDITOR/CONTROLLER-RECORDER SUMMARY	157			
AUDITOR/CONTROLLER-RECORDER	159	18,246,993	5,614,812	12,632,181
TREASURER-TAX COLLECTOR/ PUBLIC ADMINISTRATOR SUMMARY	172			
TREASURER-TAX COLLECTOR				
PUBLIC ADMINISTRATOR	173	19,863,932	13,022,442	6,841,490
TOTAL GENERAL FUND		<u>55,670,140</u>	<u>19,457,254</u>	<u>36,212,886</u>

<u>SPECIAL REVENUE FUNDS</u>	<u>Page #</u>	<u>Appropriation</u>	<u>Departmental Revenue</u>	<u>Fund Balance</u>
ASSESSOR:				
STATE/COUNTY PROPERTY TAX ADMINISTRATION PROGRAM	155	2,410,943	2,255,295	155,648
AUDITOR/CONTROLLER-RECORDER:				
MICROGRAPHICS	163	-	-	-
SYSTEMS DEVELOPMENT	165	22,928,372	6,500,000	16,428,372
VITAL RECORDS	168	344,213	142,000	202,213
TREASURER-TAX COLLECTOR/ PUBLIC ADMINISTRATOR:				
REDEMPTION MAINTENANCE	176	219,885	62,679	157,206
UNIFIED PROPERTY TAX SYSTEM	178	131,786	131,654	132
TOTAL SPECIAL REVENUE FUNDS		<u>26,035,199</u>	<u>9,091,628</u>	<u>16,943,571</u>

<u>INTERNAL SERVICES FUND</u>	<u>Page #</u>	<u>Appropriation</u>	<u>Departmental Revenue</u>	<u>Revenue Over (Under) Exp</u>
AUDITOR/CONTROLLER-RECORDER: RECORDS MANAGEMENT	170	-	-	-
TOTAL INTERNAL SERVICE FUNDS		<u>-</u>	<u>-</u>	<u>-</u>



ASSESSOR Donald E. Williamson

MISSION STATEMENT

The mission of the Office of the Assessor is to perform the state mandated function to:

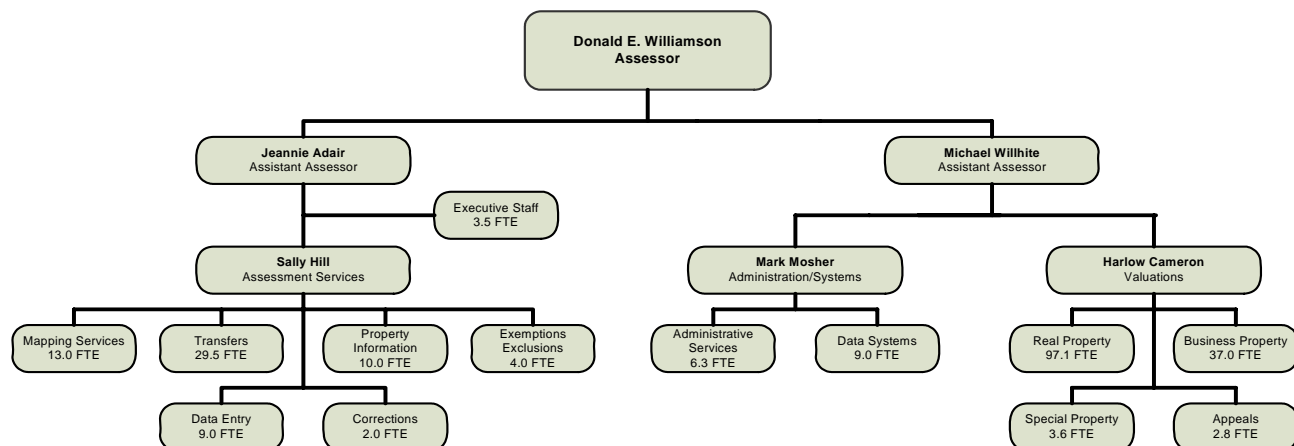
- Locate, describe, and identify ownership of all property within the county
- Establish a taxable value for all property subject to taxation
- List all taxable value on the assessment roll
- Apply all legal exemptions

Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government.

STRATEGIC GOALS

1. Increase public service by making property information more accessible and easier to understand.
2. Enhance operational efficiency and productivity by utilizing new technology and implementing new policies and procedures.
3. Assure quality control standardization.

ORGANIZATIONAL CHART



SUMMARY OF BUDGET UNITS

	2006-07				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Assessor	17,559,215	820,000	16,739,215		204.5
State/County Property Tax Administration Program	2,410,943	2,255,295		155,648	28.3
TOTAL	19,970,158	3,075,295	16,739,215	155,648	232.8

Detailed information for each budget unit is provided, along with a description of the services provided, budget unit history and applicable performance measures.

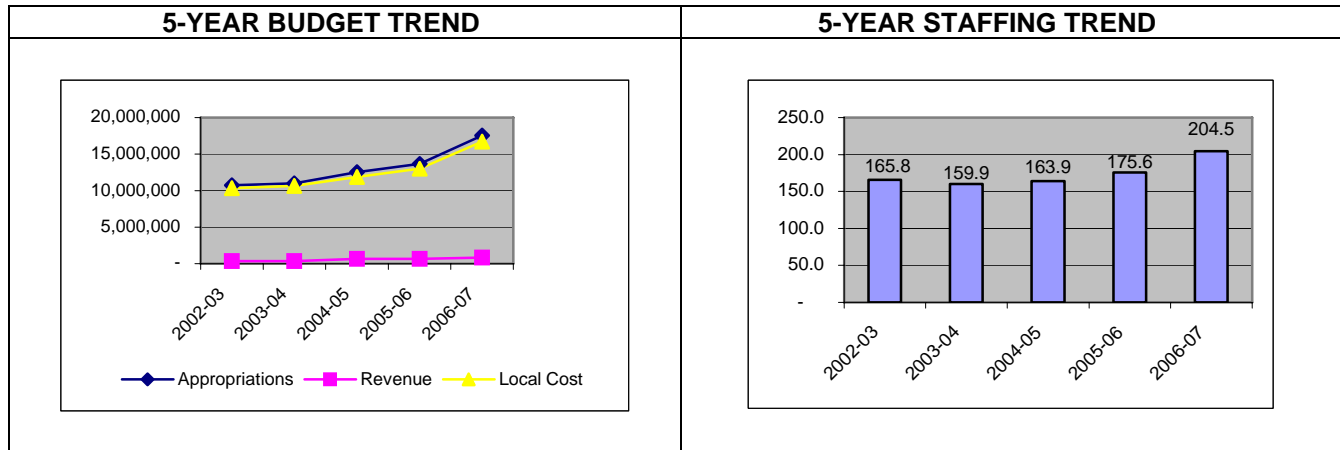


Assessor

DESCRIPTION OF MAJOR SERVICES

Under California law, the Assessor establishes a value for all property including residential, commercial, business and personal. The Assessor maintains current records on approximately 675,000 parcels of real property, 43,000 business property accounts and 33,000 other assessments including boats, aircraft, and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowner, veteran, disabled veteran, church, religious, and welfare exemptions.

BUDGET HISTORY



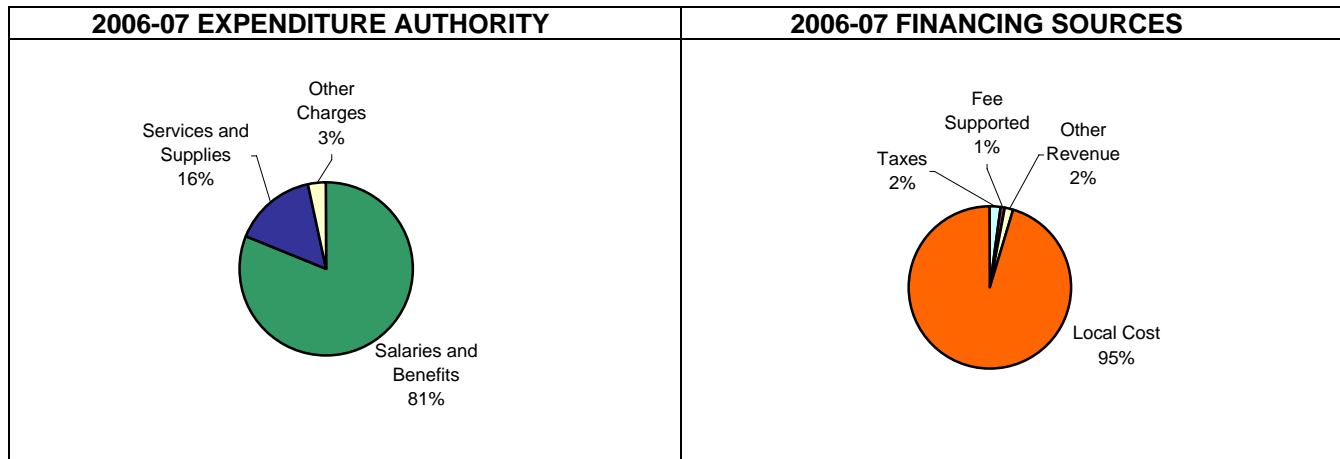
The Assessor's business is primarily affected by the changes in the real estate market. In San Bernardino, there have been a significant number of sales. In order to keep up with the growth, the Assessor's office has increased staff to maintain the growing workload. This is reflected in the staffing trend shown above. As with the staffing, the overall budget has correspondingly increased to meet the growth. The California Revenue and Taxation code requires several correspondences in order to properly inform the homeowners of any change in property status as well as requests for information. The required correspondence and their associated processing have increased the Assessor's overall budget.

PERFORMANCE HISTORY

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Modified Budget	2005-06 Actual
Appropriation	10,617,333	11,060,121	13,421,216	15,192,068	14,509,372
Departmental Revenue	463,745	504,768	849,595	1,007,634	1,003,406
Local Cost	10,153,588	10,555,353	12,571,621	14,184,434	13,505,967
Budgeted Staffing				175.6	



ANALYSIS OF FINAL BUDGET



GROUP: Fiscal
DEPARTMENT: Assessor
FUND: General

BUDGET UNIT: AAA ASR
FUNCTION: General
ACTIVITY: Finance

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual	2005-06 Final Budget	2006-07 Final Budget	Change From 2005-06 Final Budget
Appropriation							
Salaries and Benefits	8,785,588	9,471,812	10,411,631	11,971,812	11,658,169	14,219,096	2,560,927
Services and Supplies	641,443	674,808	1,942,430	1,131,609	855,452	1,827,786	972,334
Central Computer	763,446	648,697	734,722	906,845	866,895	929,546	62,651
Equipment	-	-	31,685	166,726	-	115,000	115,000
Transfers	426,856	287,943	300,748	332,380	285,462	377,430	91,968
Total Appropriation	10,617,333	11,083,260	13,421,216	14,509,372	13,665,978	17,468,858	3,802,880
Operating Transfers Out	-	(23,139)	-	-	-	90,357	90,357
Total Requirements	10,617,333	11,060,121	13,421,216	14,509,372	13,665,978	17,559,215	3,893,237
Departmental Revenue							
Taxes	327,880	301,163	428,136	574,407	307,500	390,000	82,500
Current Services	-	-	47,628	149,095	90,000	150,000	60,000
Other Revenue	135,865	203,605	373,831	279,903	250,000	280,000	30,000
Total Revenue	463,745	504,768	849,595	1,003,406	647,500	820,000	172,500
Local Cost	10,153,588	10,555,353	12,571,621	13,505,967	13,018,478	16,739,215	3,720,737
Budgeted Staffing					175.6	204.5	28.9

In 2006-07, the department will incur increased costs to maintain current services, such as negotiated labor agreements, retirement, central computer and inflationary services and supplies purchases; and will incur decreased costs in worker's compensation. These costs are reflected in the Change From 2005-06 Final Budget column, along with changes related to department recommendations.

Budgeted staffing was also adjusted to reflect the additions of 1.85 Appraiser I, 0.75 Auditor Appraiser II and 0.96 Office Assistant III. The following positions were reduced 0.04 Appraisal Technician, 1.38 Appraiser II, 0.77 Appraiser III, 0.50 Assistant Assessor. Budgeted staffing reflects a net increase of 0.9 position. These adjustments (i.e., increases and decreases) account for the anticipated turnover in the upcoming fiscal year and was established based on historical trends.

The cost of performing the mandated functions of the Assessor's office has continued to grow over the recent past. In order to meet this demand, services and supplies were increased to better utilize the available funds for the mandated expenses (i.e., printing, presort & packaging, mileage reimbursement, travel, etc).



In 2006-07, fee revenue is projected to increase due to the real estate market being increasingly active (e.g., special assessments, change of ownership fees, and exclusion fees, etc.) as well as the increase in the values of the properties. It is anticipated that this trend will hold up for the next year and, therefore, revenue was increased to match expectations.

FINAL BUDGET CHANGES

The Board approved an appropriation increase of \$616,156 from the Business Process Improvement Reserve for the purpose of creating a system for imaging building records.

The Board approved an appropriation increase of \$115,000 for the replacement of computer systems hardware and software for a more efficient Microsoft supported system.

Also, the Board approved an appropriation increase of \$1,803,900 for 28.0 positions and their corresponding services and supplies cost. The positions are as follows:

- 1.0 Office Assistant II to adequately cover the public inquiries.
- 8.0 Office Assistant IIIs to handle increase in public inquiries, tracking equipment and software licenses and providing clerical assistance to the drafting technicians.
- 4.0 Appraiser Is to handle increase in new construction transfer and ownership change activity.
- 4.0 Appraiser Technicians in valuation support to value low cost new construction, manufactured housing and business personal property allowing certified appraisal staff to concentrate on more complex property valuations.
- 1.0 Appraiser III to ensure high performance ratings on the periodic State Board of Equalization audits.
- 1.0 Title Transfer Technician II to provide quality control of recorded documents.
- 1.0 Business Systems Analyst II for the development of Assessor applications to automate manual processes.
- 2.0 Project Administrators to direct a variety of special projects.
- 2.0 Cadastral Drafting Technician IIs for the drawing of complex building records and performing duties as a team leader.
- 1.0 Facilities/Safety Manager to coordinate construction projects, remodels and maintenance.
- 3.0 Appraiser IIs for increased commercial and industrial construction and transfer activity.

The Board approved an appropriation increase of \$8,800 for reclassification of the following positions:

- Title Transfer Technician I to a Cadastral Drafting Technician I due to duties being more aligned with the tasks of a Cadastral Drafting Technician I.
- Office Assistant II to an Office Assistant III due to the regular duties shifting to align more with tasks of an Office Assistant III position.
- Title Transfer Technician I to a Title Transfer Technician II due to duties being more aligned with a Title Transfer Technician II.

In addition, the Board approved an appropriation increase of \$1,700 for fleet Management rate adjustments.

PERFORMANCE MEASURES		
Description of Performance Measure	2005-06 Actual	2006-07 Projected
Use of a satisfaction survey on the website consisting of a yes/no format to determine if the visitor found the information they were looking for. Baseline to be established prior to the start of 2006-07.	N/A	70% yes responses
Wait times to direct callers, compare to prior year's results.	N/A	5% Reduction
Number of new informational instruction sheets available in Spanish.	N/A	10% Increase
Residential appraiser's production rate.	N/A	10% Increase
Title Transfer Technician's production rate.	N/A	10% Increase
Percentage of reviewed change of ownership events that have been processed accurately.	N/A	95% (475)
Number of non-mandatory audits performed annually.	N/A	10% Increase (20 audits)
Complete hardware and software inventory.	N/A	95%
Provide increased public service.	N/A	10% increase in public outreach
Assure safe and efficient work environment.	N/A	95% availability
Cadastral drafting technician production rate.	N/A	10% Increase



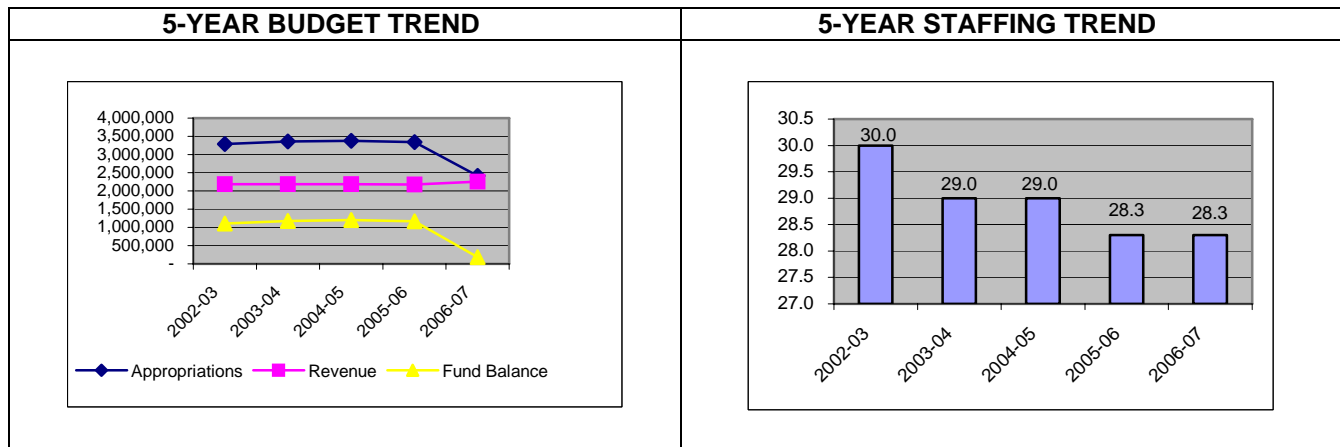
State/County Property Tax Administration Program

DESCRIPTION OF MAJOR SERVICES

On February 13, 1996, the Board of Supervisors approved an agreement with the State of California to participate in a state/county property tax administration program for 1996. The agreement provided a loan of \$2,139,938 for 1996, with a provision for the same in the following two calendar years. The state passed legislation extending this program through calendar year 2002.

Effective January 1, 2002, the State legislature approved authorization of AB589. This bill creates the State-County Property Tax Grant Program to replace the prior loan program. The grant is effective starting with the 2002-03 fiscal year and is authorized until the 2006-07 fiscal year. As with the prior loan program, these funds are intended to supplement the county's property tax administrative cost. The amount of the loan is set forth on a schedule established by the state and is anticipated to be the same as the previous loan program. Contingencies are used to set aside funds that are available from the state on a calendar year basis but are budgeted and managed in the county system on a fiscal year basis. The state's funding of this program has been put on hold for 2 years. The California Assessors Association has been working with the State Department of Finance to establish a replacement program to restore this vital funding source. The County Administrative Office is financing this program until the state resumes funding.

BUDGET HISTORY



In 2006-07, the appropriation and the resulting fund balance have been dramatically reduced due to the postponement of funding by the state. In order to maintain the workload the County Administrative Office has back-filled state funding with general fund contingencies to finance the program until the state resumes the funding. The funding enables the Assessor to complete all the workload as mandated in the Revenue and Taxation code.

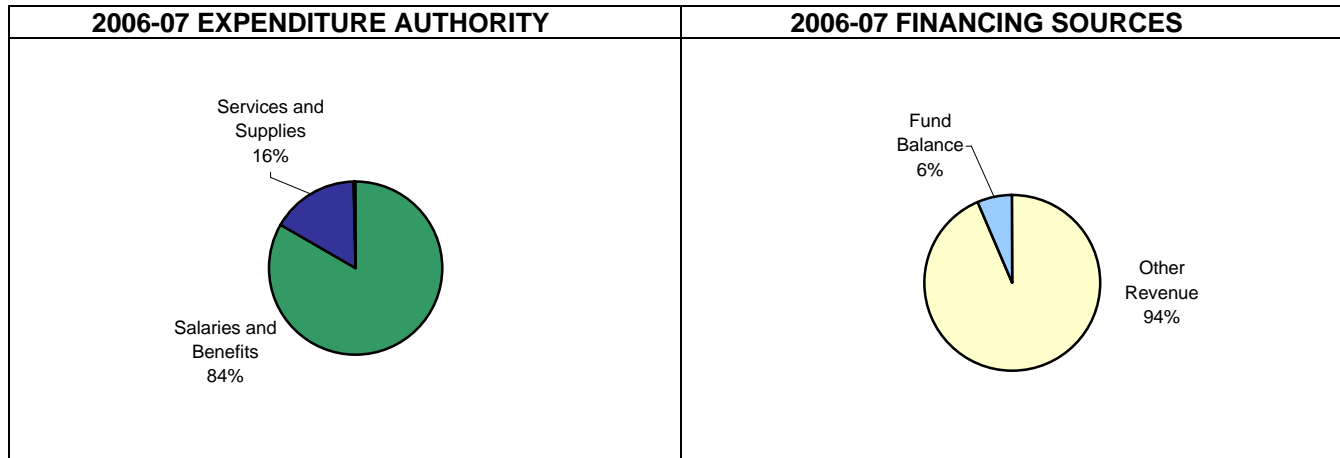
PERFORMANCE HISTORY

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Modified Budget	2005-06 Actual
Appropriation	2,110,575	2,151,916	2,189,832	3,394,314	2,052,280
Departmental Revenue	2,183,040	2,173,518	2,162,020	2,223,438	1,037,053
Fund Balance				1,170,876	
Budgeted Staffing				28.3	

In 2005-06, expense variance is primarily due to salary savings due to employee transfers, termination and delays in hiring. Revenue variance results from not receiving any funding from the state for the Property Tax Administration Program (PTAP). However, the department received county contingencies of \$1,000,000 to backfill the program in 2005-06.



ANALYSIS OF FINAL BUDGET



GROUP: Fiscal
DEPARTMENT: Assessor
FUND: State/County Prop Tax Admin

BUDGET UNIT: RCS ASR
FUNCTION: General
ACTIVITY: Finance

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual	2005-06 Final Budget	2006-07 Final Budget	Change From 2005-06 Final Budget
Appropriation							
Salaries and Benefits	1,565,193	1,645,952	1,837,812	1,710,029	1,910,545	2,006,489	95,944
Services and Supplies	545,382	500,764	346,493	336,391	370,802	375,289	4,487
Central Computer	-	-	-	-	-	21,906	21,906
Transfers	-	5,200	5,527	5,859	5,859	7,259	1,400
Contingencies	-	-	-	-	1,055,108	-	(1,055,108)
Total Exp Authority	2,110,575	2,151,916	2,189,832	2,052,280	3,342,314	2,410,943	(931,371)
Reimbursements	-	-	-	-	-	-	-
Total Appropriation	2,110,575	2,151,916	2,189,832	2,052,280	3,342,314	2,410,943	(931,371)
Operating Transfers Out	-	-	-	-	-	-	-
Total Requirements	2,110,575	2,151,916	2,189,832	2,052,280	3,342,314	2,410,943	(931,371)
Departmental Revenue							
Use of Money and Prop	43,102	20,915	21,106	37,053	25,000	25,000	-
State, Fed or Gov't Aid	2,139,938	2,152,603	2,140,874	-	2,139,938	-	(2,139,938)
Other Revenue	-	-	40	-	6,500	-	(6,500)
Total Revenue	2,183,040	2,173,518	2,162,020	37,053	2,171,438	25,000	(2,146,438)
Operating Transfers In	-	-	-	1,000,000	-	2,230,295	2,230,295
Total Financing Sources	2,183,040	2,173,518	2,162,020	1,037,053	2,171,438	2,255,295	83,857
Fund Balance	(72,465)	(21,602)	27,812	1,015,227	1,170,876	155,648	(1,015,228)
Budgeted Staffing					28.3	28.3	-

In 2006-07, the department will incur increased costs to maintain current services, such as negotiated labor agreements, retirement, risk management, central computer and inflationary services and supplies purchases; and will incur decreased costs in worker's compensation. These costs are reflected in the Change From 2005-06 Final Budget column, along with changes related to department recommendations.

In 2006-07, contingencies and revenue from the state have been eliminated due to the postponement of the grant program. In order to maintain the workload the entire \$2,139,938 has been transferred from the county general fund to finance this program until the state resumes funding of this program. The funding enables the Assessor to complete all the workload as mandated in the Revenue and Taxation code.

FINAL BUDGET CHANGES

Salaries and benefits decreased by \$30,503 due to fund balance being lower than anticipated.



AUDITOR/CONTROLLER-RECORDER

Larry Walker

MISSION STATEMENT

The San Bernardino County Auditor/Controller-Recorder's (ACR) Office is committed to serving our customers by processing, safeguarding, and providing information regarding the finances and public records of the County. We perform these functions with integrity, independent judgment, and outstanding service. We are accurate, timely, courteous, innovative, and efficient because of our well-trained and accountable staff.

We are committed to:

Our Taxpayers

.... spending taxpayer dollars wisely. To this end, we are dedicated to providing our services in a cost effective, efficient manner by taking advantage of innovation and new technology. We will promote sound financial management throughout County government and will perform budgetary control as required by law.

Our Customers

.... providing a high level of quality services to our customers. We will be sensitive and responsive to our customers' needs and expectations. We will be accurate, thorough and timely in the performance of our duties and will treat our customers in a professional manner with courtesy and respect.

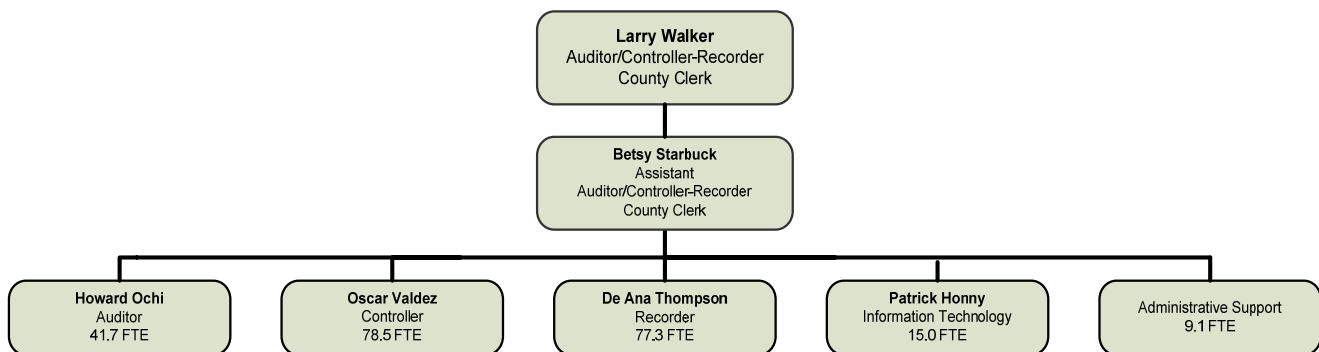
Our Employees

.... providing our employees with a safe, comfortable working environment in an atmosphere of mutual respect, cooperation and non-discrimination. We will hire and train competent, knowledgeable individuals with backgrounds that will complement and enhance the abilities of our workforce and we will provide opportunities for continued professional growth and advancement. We recognize, value, and support the efforts and ideas of our employees and will provide the information and resources necessary to accomplish the goals of this organization.

STRATEGIC GOALS

1. Improve the Financial Accounting System (FAS)
2. Improve Recorder Division's Digitized Images
3. Enhance Accounts Payable Process
4. Improve the Disaster Recovery Process

ORGANIZATIONAL CHART



SUMMARY OF BUDGET UNITS

	2006-07				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Auditor/Controller-Recorder	18,246,993	5,614,812	12,632,181		210.6
Systems Development	22,928,372	6,500,000		16,428,372	17.0
Vital Records	344,213	142,000		202,213	-
TOTAL	41,519,578	12,256,812	12,632,181	16,630,585	227.6

Detailed information for each budget unit is provided, along with a description of the services provided, budget unit history and applicable performance measures.



Auditor/Controller-Recorder

DESCRIPTION OF MAJOR SERVICES

The Office of the Auditor/Controller-Recorder and County Clerk is responsible for providing the county and its constituents with a variety of accounting services and document recording and management services. The Auditor and Controller Divisions record the collections and perform the accounting, reporting, disbursement, and audits of all county financial activities to ensure sound financial management. In addition, they are responsible for personnel payroll services, developing and implementing accounting systems and standards, conducting operational risk assessment reviews, and administering the Countywide Cost Allocation Plan.

The Recorder Division accepts all documents for recording that comply with applicable recording laws, producing and maintaining official records evidencing ownership and encumbrances of real and personal property and other miscellaneous records. The Recorder Division is also responsible for County Archives and County Clerk functions. County Archives maintains all the historical records for the county. The office of the County Clerk produces and maintains the official records of vital statistics, fictitious business names, and other entities required by the state to register with the County Clerk.

The specific services performed by each division are listed below.

Auditor Division

- Perform financial and internal audits and risk assessment reviews
- Advise departments on conducting operational risk assessment
- Prepare the Countywide Cost Allocation Plan (COWCAP) and the Indirect Cost Rate Proposal (ICRP)
- Implement new accounting systems
- Perform disaster response accounting
- Assist departments with reimbursement claims through state and federal processes
- Provide consultation services to departments to integrate accounting and financial processes such as the use of credit cards and departmental accounting software
- Prepare Internal Service Fund (ISF) financial statements

Controller Division

- Process payroll for county (EMACS partner)
- Perform contract payroll for outside governmental agencies
- Manage the Financial Accounting System (FAS) and maintain official county records through FAS
- Audit vendor payments and perform the accounts payable processes
- Manage county credit cards
- Control budget expenditures to Board-approved appropriation levels
- Maintain the county's chart of accounts
- Prepare the Comprehensive Annual Financial Report (CAFR) according to Governmental Accounting Standards Board (GASB) standards
- Extend property tax roll and apportion property tax revenue
- Prepare assurance type reports for county and outside agencies

Recorder Division

- Upon payment of proper fees and taxes, the recorder:
 - Records land records related to real and personal property ownership, judgments, liens, notices, military discharges, marriage licenses, and other miscellaneous documents
 - Files maps or documents such as tract maps, subdivision maps, parcel maps, and certificates of correction
- Collects and distributes portions of monies to various agencies, such as D.A. Real Estate Fraud fund, Preliminary Change of Ownership Reports to Assessor, and Documentary Transfer Tax to the county and cities
- Images, maintains and provides documents digitally and in a photographically reproducible format (microfilm)
- Creates, maintains and provides an index of document information, including Grantor/Grantee, when recorded mail to, Assessor's parcel number, and the short legal description
- Certifies and testifies to validity of documents on file



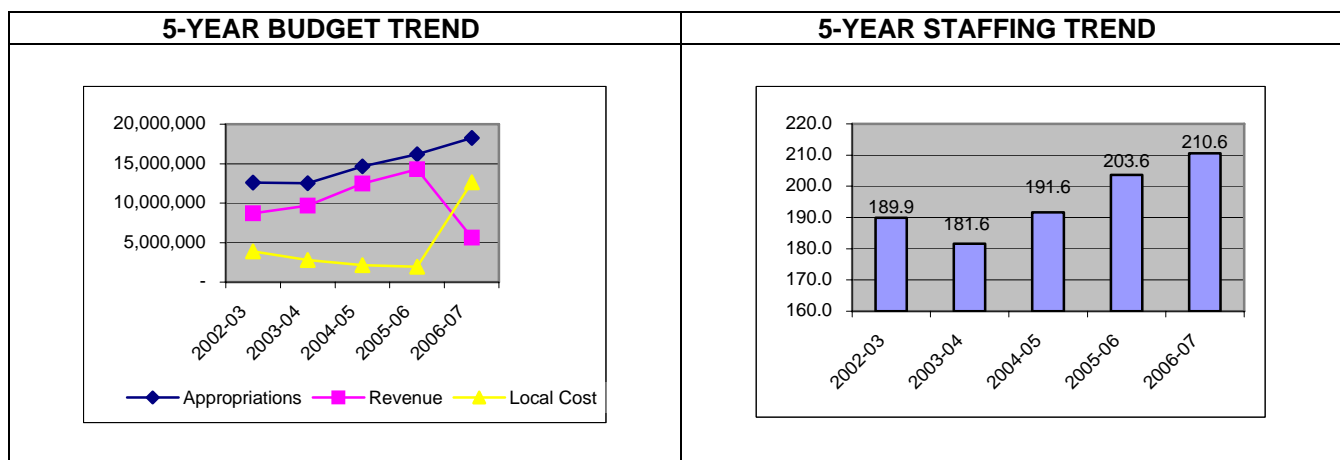
County Clerk Section

- Review, issue and file Fictitious Business Names (FBN) to individuals, partnerships, and corporations
- Review applications, review background checks with the State Department of Justice, and issue identification cards for unlawful detainer processor, legal photocopier, process server, notary public and power of attorney
- Maintain, report, and make available to the public Oaths of Office and Conflict of Interest reports for specified individuals
- Issue marriage licenses
- Issue certified and informational copies of birth, death, and marriage certificates
- Perform civil marriage ceremonies
- Deputize commissioners of civil marriages, deputy county clerks, deputy recorders, and notary publics
- Image, maintain, and provide documents digitally and in a photographically reproducible format (microfilm)

Archives Section

- Restore, preserve, and manage historic records (archives) as it relates to the history of county government

BUDGET HISTORY



The significant increase in local cost and decrease in revenue in 2006-07 is a result of the County's concern for stabilizing the department's financing. Recording revenue has been placed in Countywide discretionary revenue and in lieu of this revenue source, additional general fund financing has been provided. The restructuring of this revenue was board approved on November 1, 2005.

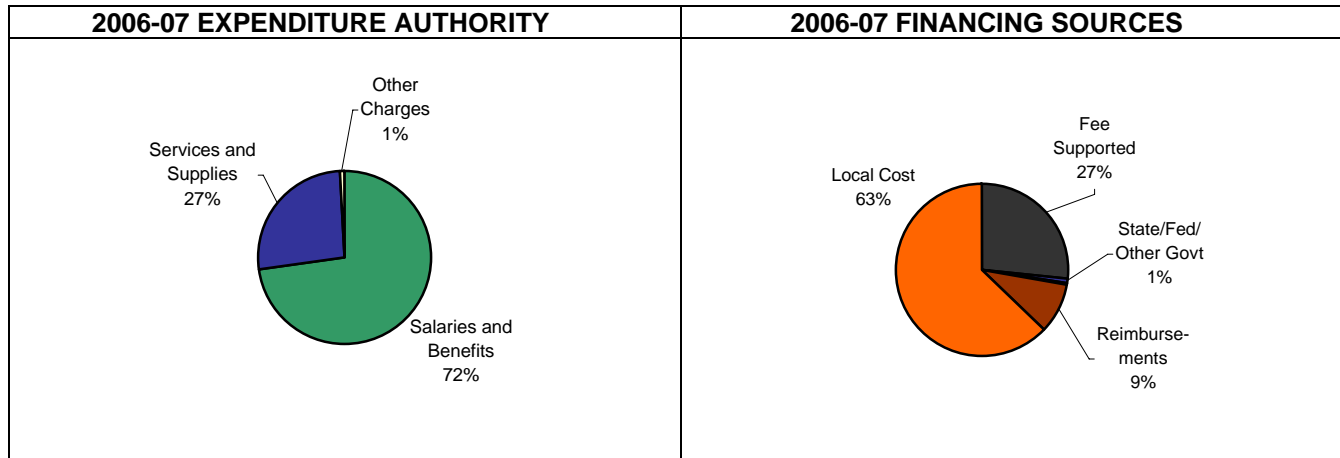
PERFORMANCE HISTORY

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Modified Budget	2005-06 Actual
Appropriation	11,894,771	11,954,500	19,968,967	16,625,805	15,071,302
Departmental Revenue	12,560,881	14,705,766	15,184,728	4,638,328	5,608,169
Local Cost	(666,110)	(2,751,266)	4,784,239	11,987,477	9,463,133
Budgeted Staffing				203.6	

In 2005-06 expenditures were less than the modified budget primarily due to difficulty in filling specialized vacant positions. Also, there were less expenditures in services and supplies due to the conservative nature of office operations as well as efficiencies gained from mail processing. Departmental revenue exceeded the modified budget primarily due to first year performance of new statutory fees. Local cost reflected a significant increase over 2004-05 due to replacing recording revenue with local cost.



ANALYSIS OF FINAL BUDGET



GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND: General

BUDGET UNIT: AAA ACR
FUNCTION: General
ACTIVITY: Finance

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual	2005-06 Final Budget	2006-07 Final Budget	Change From 2005-06 Final Budget
Appropriation							
Salaries and Benefits	9,088,728	9,612,515	10,707,547	11,951,672	12,990,684	14,650,768	1,660,084
Services and Supplies	1,594,559	2,019,691	3,667,274	3,071,302	3,724,654	4,415,663	691,009
Central Computer	736,734	872,222	1,159,570	1,106,542	1,061,083	921,399	(139,684)
Equipment	-	-	-	8,081	-	-	-
Capitalized Software	-	-	4,531,810	-	-	-	-
Transfers	750	88,454	34,618	53,952	38,706	139,955	101,249
Total Exp Authority	11,420,771	12,592,882	20,100,819	16,191,549	17,815,127	20,127,785	2,312,658
Reimbursements	-	(798,382)	(1,010,208)	(1,355,537)	(1,604,481)	(1,880,792)	(276,311)
Total Appropriation	11,420,771	11,794,500	19,090,611	14,836,012	16,210,646	18,246,993	2,036,347
Operating Transfers Out	474,000	160,000	878,356	235,290	-	-	-
Total Requirements	11,894,771	11,954,500	19,968,967	15,071,302	16,210,646	18,246,993	2,036,347
Departmental Revenue							
Taxes	-	186	-	-	-	-	-
Licenses & Permits	410,715	412,714	561,419	512,150	490,200	480,000	(10,200)
State, Fed or Gov't Aid	4,926	80,038	91,166	161,058	89,983	125,722	35,739
Current Services	11,601,766	14,106,149	14,409,803	4,805,768	13,627,145	4,914,090	(8,713,055)
Other Revenue	72,976	106,679	122,340	129,193	76,000	95,000	19,000
Total Revenue	12,090,383	14,705,766	15,184,728	5,608,169	14,283,328	5,614,812	(8,668,516)
Operating Transfers In	470,498	-	-	-	-	-	-
Total Financing Sources	12,560,881	14,705,766	15,184,728	5,608,169	14,283,328	5,614,812	(8,668,516)
Local Cost	(666,110)	(2,751,266)	4,784,239	9,463,133	1,927,318	12,632,181	10,704,863
Budgeted Staffing					203.6	210.6	7.0

In 2005-06, the department installed the Symposium Telephone Management System. In an effort to improve customer service, the next step will be to implement a call center to assure the best possible response to calls received by the system. The department has included in the 2006-07 budget the cost of \$245,000 to fund the call center to respond to this need.

In 2006-07, the department will incur increased costs in salaries and benefits of \$1,591,452 due to approved MOU, retirement, risk management and workers' compensation. Budgeted staffing was also adjusted to reflect the addition of 8.0 positions costing \$574,594 to support the goals in the Business Plan, which includes improving the Financial Accounting System; monitoring user satisfaction surveys and providing additional training as needed. The department has identified additional on-going revenue to support the 8.0 additional positions. The additional positions include 1.0 Accountant I, 1.0 Accountant II, 1.0 Systems Accountant II, 1.0 Systems Accountant III, 1.0 Accounting Technician, 1.0 Supervising Accountant III, 1.0 Fiscal Assistant, and 1.0



Office Assistant II. These added positions are offset by the deletion of 1.0 Human Resources Officer position which was transferred to the Human Resources Department and the deletion of 1.0 Records Management Supervisor. The overall budgeting staffing reflects a net increase of 6.0 positions.

Services and supplies are increasing by \$618,319 primarily due to the projected operation of the call center and the corresponding services and supplies cost for the 8.0 additional positions, inflationary services and supplies purchases. The increased cost of \$101,249 in transfers are due to EH&P, employee benefits and the transfer of funds to the Human Resource Department for the reimbursement of the Human Resources Officer II position.

Reimbursements increased by \$276,311 due to the cost of services that support Systems Development and modernization activities such as step increases and estimated inflation costs for services and supplies.

Due to the unpredictable nature of recording fee revenue and the County Administrative Office's concern for stabilization of departmental financing, the recording fee revenue of \$9,645,000 has been placed in Countywide discretionary revenue and in lieu of this revenue source, additional general fund financing has been provided. In addition, departmental revenue increased by \$894,994 due to under estimating fee revenues in the Vital Records and County Clerk section. An expected decrease in the number of marriage licenses issued is expected to result in a decrease of \$10,200 in License fees revenue.

FINAL BUDGET CHANGES

The Board approved an appropriation increase of \$68,632 for 1.0 additional Staff Analyst I for EMACS staff support.

The Board approved an appropriation and revenue increase of \$71,290 for accounting and notary public filing fees.

In addition, the Board approved an appropriation increase of \$1,400 for Fleet Management rate adjustments.

PERFORMANCE MEASURES		
Description of Performance Measure	2005-06 Actual	2006-07 Projected
Percentage of payments processed within ten days of presentation to ACR.	80%	90%
Percentage of film images that are repaired by June 30, 2007.	N/A	80%
Track number of microfilm cassettes that are inventories within one month of receipt by June 30, 2007.	N/A	100%
Convert percentage of microfilmed images from 1980 to present to a digitized format by June 30, 2007.	N/A	80%
Increase overall Cal-Card use.	N/A	10%
Increase Electronic fund transfers to pay vendors.	N/A	10%

The performance measures for this budget unit demonstrate an emphasis on excellent customer service and the use of technology to achieve it. The department will improve customer service in Accounts Payable by paying more vendors electronically, transferring assigned Visa cards to Cal-Card, increasing the number of departments utilizing Cal-Card, and processing payments more quickly.

The Recorder's division will focus on improving customer service through microfilm repair, cataloging the microfilm, and then digitizing the improved images for better, long-lasting use.



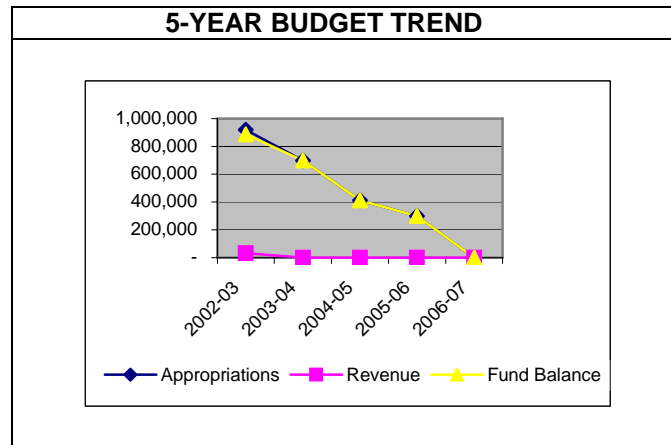
Micrographics

DESCRIPTION OF MAJOR SERVICES

The micrographics fund was established to defray the cost of converting the County Recorder's documents into an electronic storage system. In August 2001, the Board of Supervisors eliminated the fee that financed this fund. The fund has not received any revenue since that time and the Auditor/Controller-Recorder has been spending down the fund balance to close the fund at the end of fiscal year 2006. In anticipation of its closure and at the Board of Supervisors direction on January 31, 2006, the Auditor/Controller-Recorder transferred the balance of the fund into the Systems Development fund to continue supporting the Recorder's business operations. It is anticipated that no expenses will be recorded in this fund.

There is no staffing associated with this budget unit.

BUDGET HISTORY



PERFORMANCE HISTORY

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Modified Budget	2005-06 Actual
Appropriation	192,239	287,746	111,445	299,862	299,861
Departmental Revenue	-	-	-	-	(159)
Fund Balance				299,862	

ANALYSIS OF FINAL BUDGET

GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND: Micrographics

BUDGET UNIT: SDV REC
FUNCTION: General
ACTIVITY: Finance

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual	2005-06 Final Budget	2006-07 Final Budget	Change From 2005-06 Final Budget
<u>Appropriation</u>							
Services and Supplies	64,293	130,099	111,445	10,801	242,540	-	(242,540)
Equipment	77	-	-	-	-	-	-
Transfers	-	157,647	-	-	-	-	-
Total Appropriation	64,370	287,746	111,445	10,801	242,540	-	(242,540)
Operating Transfers Out	127,869	-	-	289,060	57,322	-	(57,322)
Total Requirements	192,239	287,746	111,445	299,861	299,862	-	(299,862)
<u>Departmental Revenue</u>							
Other Financing Sources	-	-	-	(159)	-	-	-
Total Revenue	-	-	-	(159)	-	-	-
Fund Balance					299,862	-	(299,862)

Due to the Board approved elimination of the Micrographics fund, the fund was closed at the end of 2005-06 and, there will not be any additional expenses recorded in the fund.

FINAL BUDGET CHANGES

There are no final budget changes associated with this budget unit.

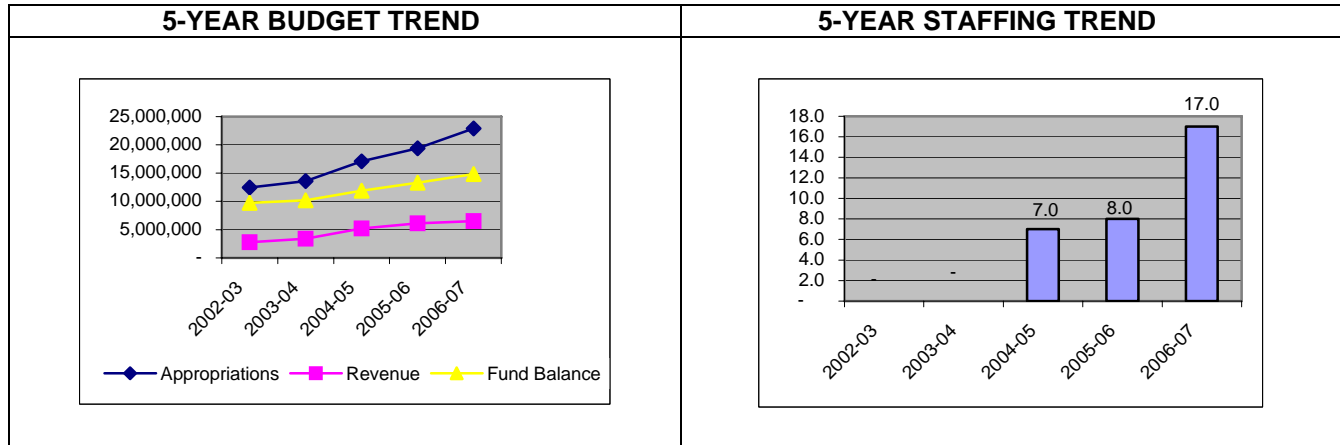


Systems Development

DESCRIPTION OF MAJOR SERVICES

The Systems Development fund was established to support, maintain, and improve the modernized creation, retention, and retrieval of information in the County's system of recorded documents. Revenue includes fees collected pursuant to Government Code Section 27361 on legal documents.

BUDGET HISTORY

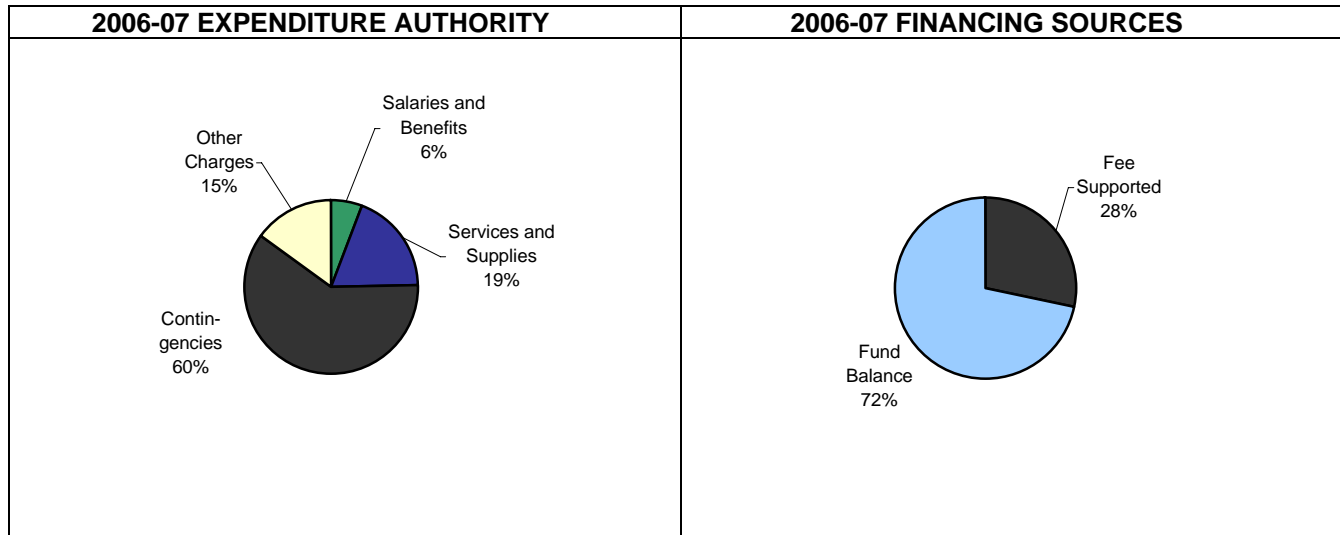


PERFORMANCE HISTORY

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Modified Budget	2005-06 Actual
Appropriation	3,615,341	3,840,061	4,857,991	19,708,565	3,409,702
Departmental Revenue	4,066,883	5,510,598	6,295,959	6,401,660	6,529,148
Fund Balance				13,306,905	
Budgeted Staffing				10.0	

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. A significant portion of the appropriated fund balance is placed into contingencies, which makes the budget amounts for 2005-06 appear much larger than the total actual expenditures.

ANALYSIS OF FINAL BUDGET



GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND: Systems Development

BUDGET UNIT: SDW REC
FUNCTION: General
ACTIVITY: Finance

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual	2005-06 Final Budget	2006-07 Final Budget	Change From 2005-06 Final Budget
Appropriation							
Salaries and Benefits	-	-	386,030	469,986	543,283	1,347,943	804,660
Services and Supplies	2,505,485	2,402,937	2,655,464	1,490,319	5,762,666	4,324,202	(1,438,464)
Central Computer	-	-	-	-	-	5,898	5,898
Land and Improvements	-	-	-	-	25,000	548,500	523,500
Equipment	622,727	320,379	721,633	270,468	2,850,000	1,242,000	(1,608,000)
Transfers	144,500	676,265	949,564	1,130,674	1,329,876	1,543,156	213,280
Contingencies	-	-	-	-	8,908,680	13,784,887	4,876,207
Total Appropriation	3,272,712	3,399,581	4,712,691	3,361,448	19,419,505	22,796,586	3,377,081
Operating Transfers Out	342,629	440,480	145,300	48,254	-	131,786	131,786
Total Requirements	3,615,341	3,840,061	4,857,991	3,409,702	19,419,505	22,928,372	3,508,867
Departmental Revenue							
Current Services	4,066,883	5,257,920	6,295,959	6,239,929	6,112,600	6,500,000	387,400
Other Revenue	-	252,678	-	-	-	-	-
Other Financing Sources	-	-	-	159	-	-	-
Total Revenue	4,066,883	5,510,598	6,295,959	6,240,088	6,112,600	6,500,000	387,400
Operating Transfers In	-	-	-	289,060	-	-	-
Total Financing Sources	4,066,883	5,510,598	6,295,959	6,529,148	6,112,600	6,500,000	387,400
Fund Balance					13,306,905	16,428,372	3,121,467
Budgeted Staffing					8.0	17.0	9.0

Changes to salaries and benefits included the Board approved transfer (January 10, 2006) of 2.0 Business Systems Analyst III positions from the Information Services Department (ISD) to the Systems Development fund to support the Recorder's functions. Over the last several years, due to the rapid and continued increase in real estate-related activity, budgeted staffing was also adjusted to reflect the addition of 7.0 positions for the efficient operation, maintenance, and enhancement of the Recorder's systems. The positions were requested due to expansion of in-house services as well as a planned opening for a fourth office in another area of the county. The additional staff included 2.0 Legal Document Classifier II and 1.0 Legal Document Supervisor to supervise the offices in the outlying areas; 2.0 Programmer Analyst III and one 1.0 Business Systems Analyst III were added to support the on-going technology conversion of these systems in keeping with the department's business plan and customer service initiatives; 1.0 Staff Analyst I was added to assist with legislative research to



ensure the Recorder complies with continually changing regulations. The overall budgeted staffing reflects an increase of 9.0 positions.

Services and supplies was decreased by \$1,438,464 due to project delays and planning less expenditures. Data Processing Charges (an Internal Service Fund) of \$5,898 were charged to this fund for the first time, to pay for the mainframe support that ISD is providing for the Recorder's systems.

Structures and improvements to structures increased by \$523,500 due to two planned Capital Improvements Projects. One of the projects includes 50% participation in installing a security fence around the perimeter of the building at the recommendation of the Sheriff's Department, primarily to protect the employees and the information systems for the Recorder's office. The second project is the anticipated CIP to build out the remainder of the 2nd floor to house the Computer Services staff.

Equipment decreased by \$1,608,000 due to delayed plans for disaster recovery and less expenditures than expected. Intra-fund transfers out increased by \$213,280 due to moving a transfer transaction from Vital Records to Systems Development for staff and space use to provide expanded Recorder services at offices in outlying areas of the county. Another added expense was the increased amount of the transfer from Systems Development to the ACR's portion of the general fund to pay for the additional cost of staffing positions that support the Recorder's operations.

Contingencies also increased by \$3,260,530, due to fund balance not being spent in the prior year and less planned expenditures in 2005-06. Operating transfers out increased by \$131,786 to pay for one Business Applications Manager position located at the Treasurer-Tax Collector's office.

It is also anticipated that revenue will increase by \$387,400, although activity in the real estate industry appears to be slowing.

FINAL BUDGET CHANGES

Contingencies increased by \$1,615,677 due to fund balance being higher than anticipated.

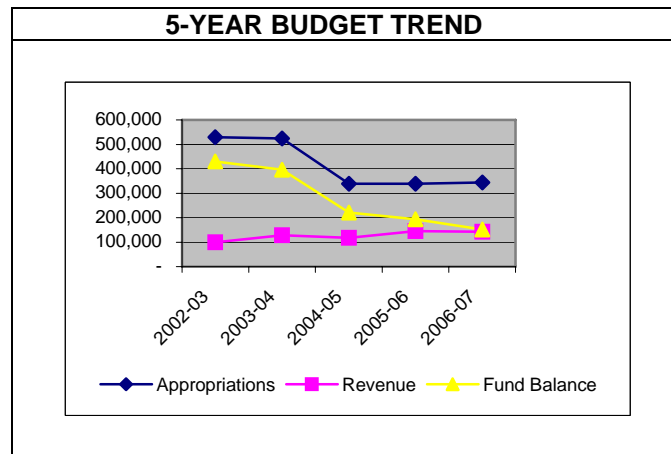
Vital Records

DESCRIPTION OF MAJOR SERVICES

The Vital Records fund was established to support vital records operations, including improvement and automation of vital record systems. Revenue includes fees collected for certified copies of vital statistic records, pursuant to Health and Safety Code Section 10605.3.

There is no staffing associated with this budget unit.

BUDGET HISTORY

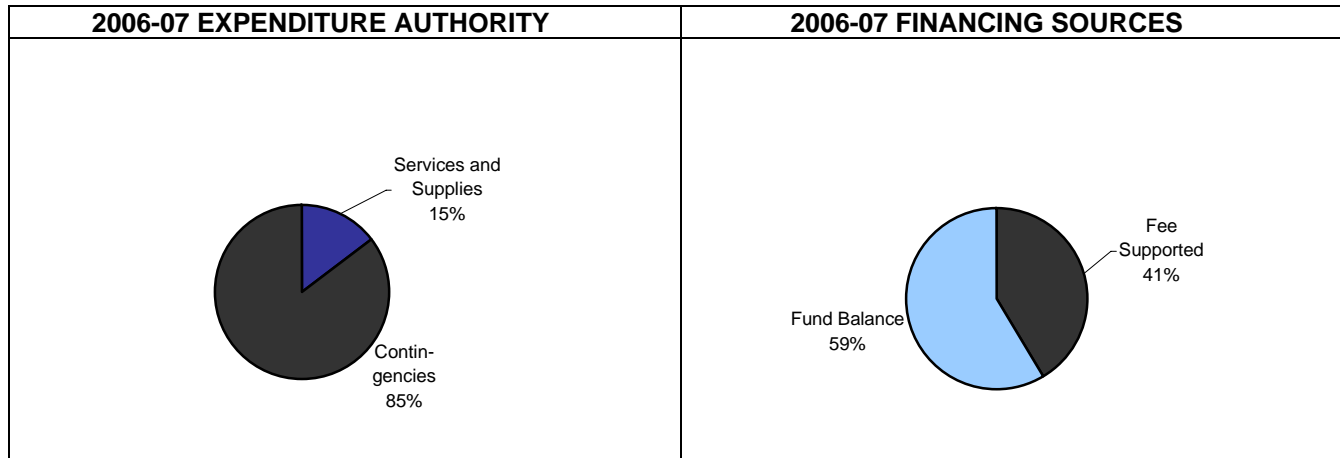


PERFORMANCE HISTORY

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Modified Budget	2005-06 Actual
Appropriation	165,032	306,969	175,183	338,652	142,016
Departmental Revenue	131,122	127,146	147,732	145,000	150,576
Fund Balance				193,652	

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, expenditures in this fund are typically less than budget. The amount not expended in 2005-06 has been re-appropriated in the 2006-07 budget.

ANALYSIS OF FINAL BUDGET



GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND: Vital Records

BUDGET UNIT: SDX REC
FUNCTION: General
ACTIVITY: Finance

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual	2005-06 Final Budget	2006-07 Final Budget	Change From 2005-06 Final Budget
Appropriation							
Services and Supplies	165,032	139,270	175,183	884	121,134	51,150	(69,984)
Transfers	-	-	-	141,132	141,132	-	(141,132)
Contingencies	-	-	-	-	76,386	293,063	216,677
Total Appropriation	165,032	139,270	175,183	142,016	338,652	344,213	5,561
Operating Transfers Out	-	167,699	-	-	-	-	-
Total Requirements	165,032	306,969	175,183	142,016	338,652	344,213	5,561
Departmental Revenue							
Current Services	131,122	121,308	147,732	150,576	145,000	142,000	(3,000)
Other Revenue	-	5,838	-	-	-	-	-
Total Revenue	131,122	127,146	147,732	150,576	145,000	142,000	(3,000)
Fund Balance					193,652	202,213	8,561

Most of the 2006-07 appropriation are in contingencies. In prior years, this fund helped support operations in the Recorder's satellite locations. However, because of the expansion of services of the satellite offices, it was determined that the Systems Development fund was a more appropriate source of support.

Appropriation in 2006-07 include funds for upgrading and maintaining the Vital Records electronic system as well as directly providing services to the general public.

FINAL BUDGET CHANGES

Contingencies increased by \$50,139 due to fund balance being higher than anticipated.



Records Management

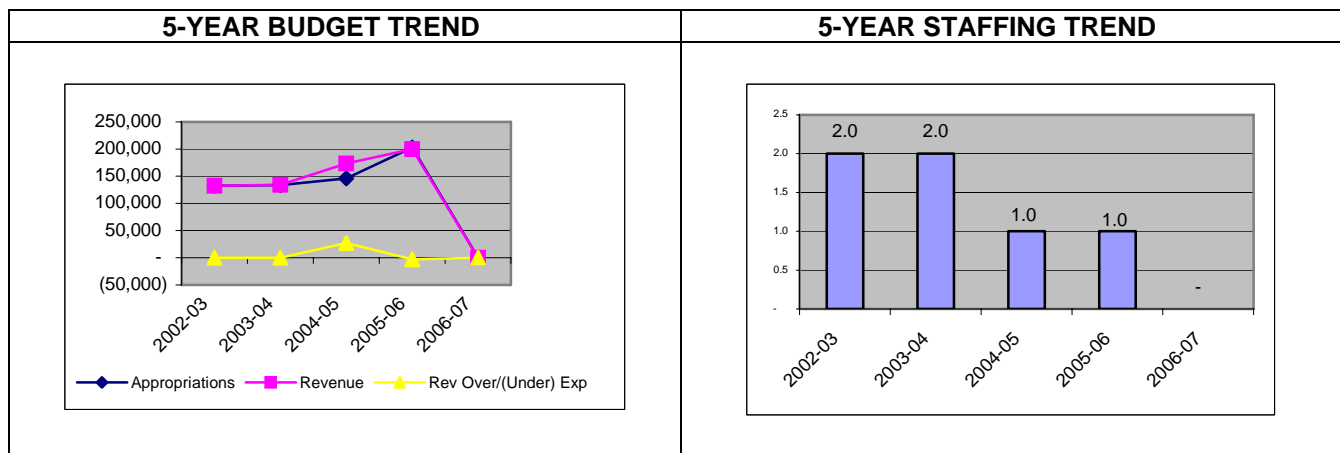
DESCRIPTION OF MAJOR SERVICES

Records Management has been responsible for storage of inactive records and their eventual destruction at County departments' directions in accordance with their County Board of Supervisors' approved records retention schedules. This division relocated inactive files from County departments into a central storage facility, where the files were maintained and made accessible to owning departments upon request. The division also identified records eligible for destruction based on schedules established by the owning agency.

The Records Management budget operated as an Internal Service Fund (ISF). As an ISF, any unrestricted net assets available at the end of a fiscal year are carried over to the next fiscal year and are used as working capital and for replacement of fixed assets. Any excess or shortage is incorporated into the rate structure.

At the direction of the County Administrative Office, the fund was closed at the end of 2005-06. The revenue received from its various services was not enough to cover the expenses needed to operate. To continue operating, rates for the various services would have been raised significantly. With increased rates, Records Management would not have been competitive with storage facilities outside of the county.

BUDGET HISTORY



PERFORMANCE HISTORY

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Modified Budget	2005-06 Actual
Appropriation	220,275	113,142	146,077	203,135	190,272
Departmental Revenue	118,331	138,378	188,094	200,240	119,979
Revenue Over/(Under) Exp	(101,944)	25,236	42,017	(2,895)	(70,293)
Budgeted Staffing				-	
Fixed Assets	-	-	-	-	-
Unrestricted Net Assets Available at Year End	46,157	(2,283)	68,294		-

Records Management did not have enough revenue to run as a full-service records management operation; expenses increased faster than revenue. Therefore, the Records Management fund was closed at the end of 2005-06.



ANALYSIS OF FINAL BUDGET

GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND: Records Management

BUDGET UNIT: IRM ACR ACR
FUNCTION: General
ACTIVITY: Finance

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual	2005-06 Final Budget	2006-07 Final Budget	Change From 2005-06 Final Budget
<u>Appropriation</u>							
Salaries and Benefits	45,491	86,888	52,125	54,373	56,966	-	(56,966)
Services and Supplies	174,784	81,438	93,570	135,696	145,966	-	(145,966)
Transfers	-	347	-	203	203	-	(203)
Total Exp Authority	220,275	168,673	145,695	190,272	203,135	-	(203,135)
Reimbursements	-	(55,531)	-	-	-	-	-
Total Appropriation	220,275	113,142	145,695	190,272	203,135	-	(203,135)
Operating Transfers Out	-	-	382	-	-	-	-
Total Requirements	220,275	113,142	146,077	190,272	203,135	-	(203,135)
<u>Departmental Revenue</u>							
State, Fed or Gov't Aid	(147)	-	-	-	-	-	-
Current Services	118,478	138,378	188,094	218,797	200,240	-	(200,240)
Other Financing Sources	-	-	-	(98,818)	-	-	-
Total Revenue	118,331	138,378	188,094	119,979	200,240	-	(200,240)
Rev Over/(Under) Exp	(101,944)	25,236	42,017	(70,293)	(2,895)	-	2,895
Budgeted Staffing					1.0	-	(1.0)

The Internal Service Fund was closed effective June 30, 2006. Any remaining fund balance was transferred to an account with the County Administrative Office. As mentioned above, Records Management was not able to continue operating without significantly raising rates for various services. The rates it would have charged would not have been competitive with outside storage facilities.

FINAL BUDGET CHANGES

There are no final budget changes associated with this budget unit.



TREASURER-TAX COLLECTOR/PUBLIC ADMINISTRATOR

Dick Larsen

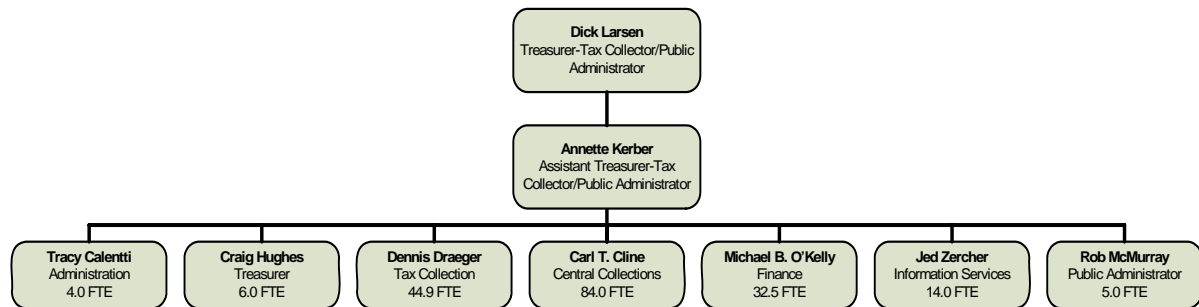
MISSION STATEMENT

The mission of the San Bernardino County Treasurer-Tax Collector/Public Administrator's office is to conduct County business in a fair, courteous and professional manner that is open and accessible to citizens, the business community, and other public agencies. This office will utilize current and evolving technology to enhance services and improve the reach of those services throughout the region. We will operate efficiently to deliver the highest quality services at the lowest possible cost to the taxpayers of San Bernardino County.

STRATEGIC GOALS

1. Manage the county treasury function in a safe, effective and efficient manner.
2. Collect property taxes in an effective manner with a focus on customer service.
3. Investigate and administer the estates of decedents with care and professionalism.

ORGANIZATIONAL CHART



SUMMARY OF BUDGET UNITS

	2006-07				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Treasurer-Tax Collector/Public Administrator	19,863,932	13,022,442	6,841,490		199.4
Redemption Maintenance	219,885	62,679		157,206	-
Unified Property Tax System	131,786	131,654		132	-
TOTAL	20,215,603	13,216,775	6,841,490	157,338	199.4

Detailed information for each budget unit is provided, along with a description of the services provided, budget unit history and applicable performance measures.



Treasurer-Tax Collector/Public Administrator

DESCRIPTION OF MAJOR SERVICES

The Treasurer-Tax Collector/Public Administrator is responsible for:

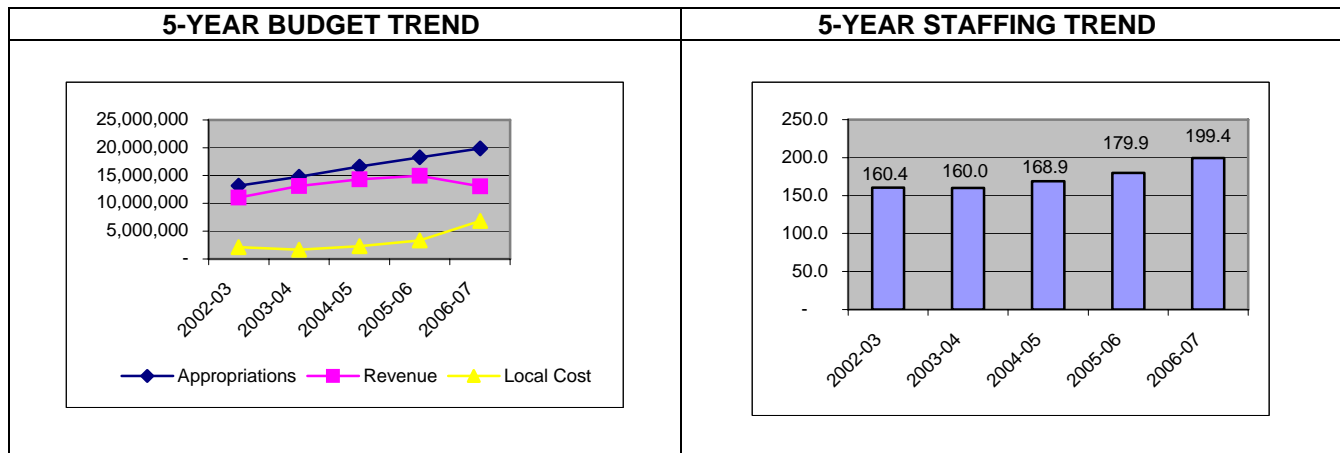
- Collecting of property taxes.
- Performing the county's treasury function.
- Providing a collection service for the county as well as to provide accounting and collections of court ordered payments.
- Administering property of persons who are deceased and no executor or administrator has been appointed.

The tax collection function involves the collection and accounting of property taxes for all county taxing entities that amounts to more than \$1.7 billion in property taxes, county licenses and other fees.

The Treasurer is also responsible for the investment of the county investment pool, which includes county funds and all school districts within the county, as well as providing banking services for these agencies. The Treasurer currently manages assets of almost \$3.5 billion.

The Treasurer-Tax Collector's Central Collections Division expects to collect more than \$38.0 million for the year ended June 30, 2006. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.

BUDGET HISTORY



PERFORMANCE HISTORY

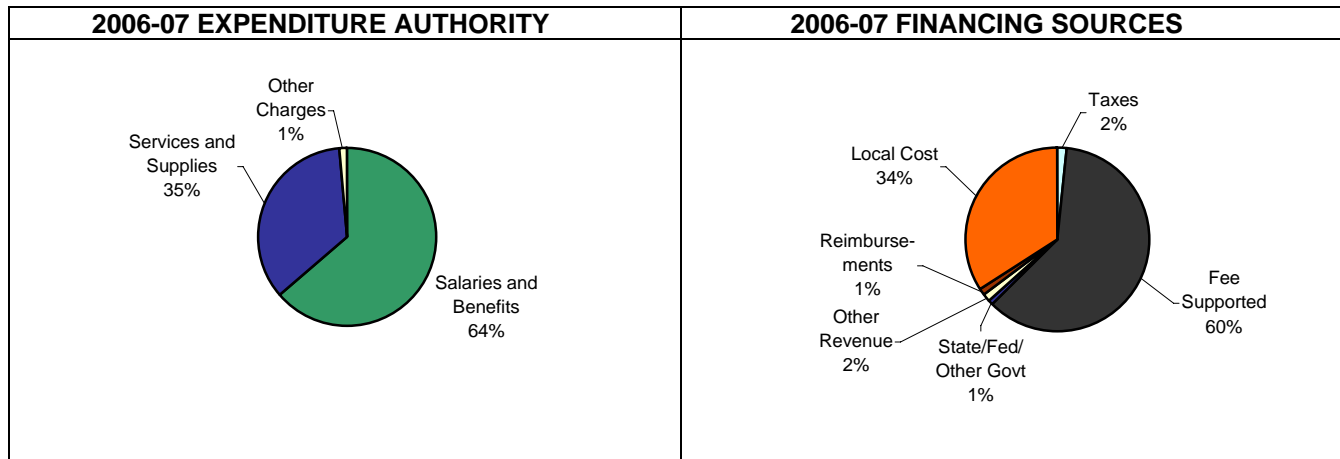
	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Modified Budget	2005-06 Actual
Appropriation	12,259,298	13,457,617	15,314,987	19,172,368	16,063,350
Departmental Revenue	11,780,858	13,104,172	14,653,137	15,308,353	13,186,223
Local Cost	478,440	353,445	661,850	3,864,015	2,877,127
Budgeted Staffing				196.7	

In 2005-06 expenditure variance is due to salaries and benefits being below budget due to holding open vacant positions in Central Collections while negotiating a new court collections agreement. Services and supplies are under budget primarily due to other professional services being significantly lower than anticipated for Central Collections and Tax Sale.

Actual revenue for fiscal year 2005-06 is lower than modified budget primarily due to reduced assignments/collections from the Court while negotiating a new court collections agreement.



ANALYSIS OF FINAL BUDGET



GROUP: Fiscal
 DEPARTMENT: Treasurer-Tax Collector/Public Administrator
 FUND: General

BUDGET UNIT: AAA TTC
 FUNCTION: General
 ACTIVITY: Finance

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual	2005-06 Final Budget	2006-07 Final Budget	Change From 2005-06 Final Budget
Appropriation							
Salaries and Benefits	6,896,779	8,111,751	8,986,573	9,400,292	11,214,538	12,791,061	1,576,523
Services and Supplies	4,491,863	4,455,098	4,623,989	4,512,768	5,249,538	5,183,079	(66,459)
Central Computer	670,656	707,960	937,397	1,807,203	1,737,182	1,808,616	71,434
Equipment	-	-	596,882	123,250	10,000	50,000	40,000
Transfers	341,780	785,691	170,146	219,837	231,934	250,335	18,401
Total Exp Authority	12,401,078	14,060,500	15,314,987	16,063,350	18,443,192	20,083,091	1,639,899
Reimbursements	(341,780)	(652,883)	-	-	(148,119)	(219,159)	(71,040)
Total Appropriation	12,059,298	13,407,617	15,314,987	16,063,350	18,295,073	19,863,932	1,568,859
Operating Transfers Out	200,000	50,000	-	-	-	-	-
Total Requirements	12,259,298	13,457,617	15,314,987	16,063,350	18,295,073	19,863,932	1,568,859
Departmental Revenue							
Taxes	248,120	266,890	394,470	392,200	337,640	349,000	11,360
Licenses & Permits	750	590	490	-	-	-	-
Fines and Forfeitures	55,087	53,039	48,512	32,300	47,000	35,000	(12,000)
Use of Money and Prop	-	13,507	16,985	10,814	7,393	7,393	-
State, Fed or Gov't Aid	98,140	53,418	106,486	142,203	71,490	138,000	66,510
Current Services	9,335,976	10,849,842	11,958,773	10,318,012	12,067,207	12,192,263	125,056
Other Revenue	2,042,785	1,866,886	2,127,421	2,242,441	2,424,949	169,000	(2,255,949)
Other Financing Sources	-	-	-	48,254	-	-	-
Total Revenue	11,780,858	13,104,172	14,653,137	13,186,223	14,955,679	12,890,656	(2,065,023)
Operating Transfers In	-	-	-	-	-	131,786	131,786
Total Financing Sources	11,780,858	13,104,172	14,653,137	13,186,223	14,955,679	13,022,442	(1,933,237)
Local Cost	478,440	353,445	661,850	2,877,127	3,339,394	6,841,490	3,502,096
Budgeted Staffing					179.9	199.4	19.5

In 2006-07, the department will incur increased costs to maintain current services, such as negotiated labor agreements, retirement, risk management, central computer, equipment purchases, and a minor decrease in services and supplies costs. These costs are reflected in the Change From 2005-06 Final Budget column, along with changes related to Board approved mid-year adjustments and department recommendations.

The budget includes a reclassification of a Fiscal Specialist to a Supervising Office Assistant in the Tax Collector Division due to an increase in the level of supervisory and technical responsibility required. The department is deleting a vacant Office Assistant III and adding a Deputy Public Administrator in the Public Administrator Division as a means to improve the effectiveness and efficiency of the division.



The budget contains significant costs, approved by the Board on March 21 2006, associated with the funding of a Tax Collector satellite office in Victorville at-home phone support, and in-office staff, which includes the addition of 16.0 support staff. These costs include salaries and benefits in the amount of \$898,074 and services and supplies in the amount of \$65,700. These increased costs require an additional \$963,774 in on-going general fund financing. The additional staff include the following: 1.0 Business System Analyst III, 1.0 System Support Analyst III, 1.0 Fiscal Specialist, 1.0 Fiscal Assistant, 4.0 Office Assistant III, 2.0 Office assistant II and 6.0 Contracted Office Assistant II positions. In addition, the Board approved on December 13, 2005 the addition of 1.0 Business Application Manager for the Unified Property Tax system. Budgeted staffing was also adjusted to reflect the addition of 1.0 Office Assistant III, 1.0 Accounting Technician and 0.5 extra help positions to support the Tax Collector excess proceeds and the Treasurer Division.

Budgeted revenues for 2006-07 are \$1,935,217 less than the prior year's budget. The decrease is primarily the result of a change in accounting methodology related to the recording of revenues received as reimbursement for the management of the treasury pool. These revenues will be budgeted and received by the County Administrative Office as countywide discretionary revenue instead of the Treasurer-Tax Collector/Public Administrator. The decreased revenue in the Treasurer-Tax Collector/Public Administrator's general fund budget will be replaced by an additional \$2,219,195 in general fund financing.

FINAL BUDGET CHANGES

The Board approved an appropriation increase of \$3,000 and revenue increase of \$1,980 for Fleet Management rate adjustments.

The Board approved an appropriation increase of \$4,570 for the reclassification of an Office Assistant III to an Office Specialist.

PERFORMANCE MEASURES		
Description of Performance Measure	2005-06 Actual	2006-07 Projected
County Investment pool rating.	N/A	Moody's - Aaa, Standard and Poor's - AAAf, Fitch - AAA
Meet or exceed the average collection rate of comparable counties for secured property taxes.	N/A	> or = 97.6% secured property
Meet or exceed the average collection rate of comparable counties for unsecured property taxes.	N/A	> or = 94.9% unsecured
Increase in number of electronic property tax payments through E-check and credit card.	N/A	10% (5,000)
Decrease in the average amount of time necessary to close the investigation decedents.	N/A	3%
Decrease in the average amount of time necessary to close the administration of estates.	N/A	3%



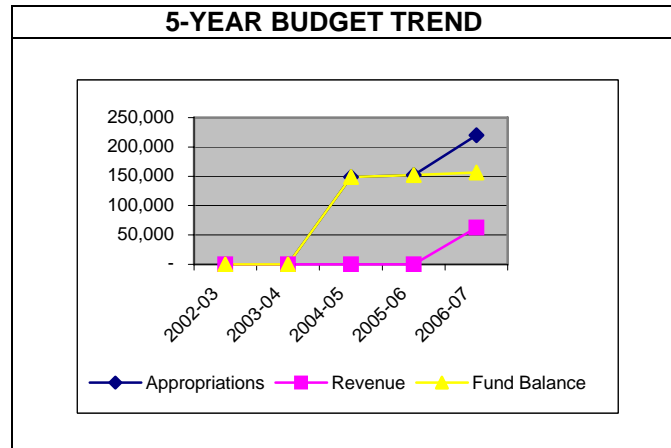
Redemption Maintenance

DESCRIPTION OF MAJOR SERVICES

The Redemption Maintenance special revenue fund was established to defray the costs of maintaining the redemption and tax-defaulted property files, and those costs of administering and processing the claims for excess tax sale proceeds. Revenue includes unclaimed excess tax sale proceeds pursuant to Revenue and Taxation Code 4674.

There is no staffing associated with this budget unit.

BUDGET HISTORY



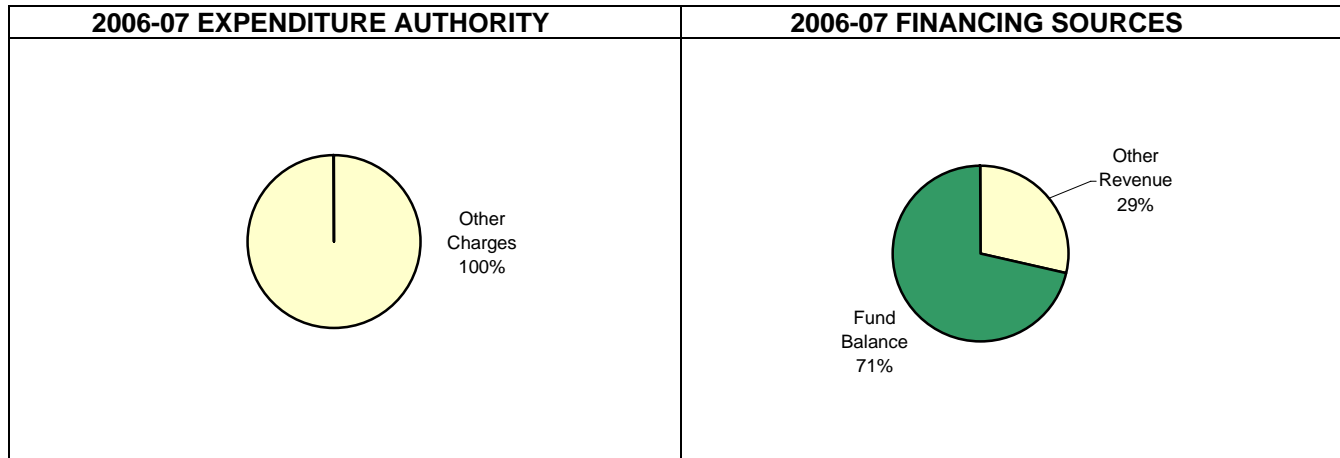
PERFORMANCE HISTORY

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Modified Budget	2005-06 Actual
Appropriation	-	-	-	151,960	-
Departmental Revenue	-	148,871	3,090	-	5,246
Fund Balance				151,960	

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this budget unit are typically less than budget. The amount not expended in 2005-06 has been re-appropriated in the 2006-07 budget.

Revenues for 2005-06 are \$5,246 greater than the modified budget due to interest revenue earned on fund balance.

ANALYSIS OF FINAL BUDGET



GROUP: Fiscal
DEPARTMENT: Treasurer-Tax Collector/Public Administrator
FUND: Redemption Maintenance

BUDGET UNIT: SDQ TTX
FUNCTION: General
ACTIVITY: Finance

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual	2005-06 Final Budget	2006-07 Final Budget	Change From 2005-06 Final Budget
<u>Appropriation</u>							
Transfers	-	-	-	-	148,119	219,885	71,766
Contingencies	-	-	-	-	3,841	-	(3,841)
Total Appropriation	-	-	-	-	151,960	219,885	67,925
<u>Departmental Revenue</u>							
Use of Money and Prop	-	-	3,090	5,246	-	2,679	2,679
Other Revenue	-	148,871	-	-	-	60,000	60,000
Total Revenue	-	148,871	3,090	5,246	-	62,679	62,679
Fund Balance					151,960	157,206	5,246

In 2006-07, the Redemption Maintenance special revenue fund will incur an increase in transfers for reimbursement to the Treasurer-Tax Collector/Public Administrator general fund for salaries and benefits and services and supplies related to the processing of excess tax sale proceeds claims. Increase in revenue is due to more interest earned than anticipated and additional excess tax proceeds being received. These costs are reflected in the Change From 2005-06 Final Budget column.

FINAL BUDGET CHANGES

Transfers increased by \$726 due to fund balance being higher than anticipated.



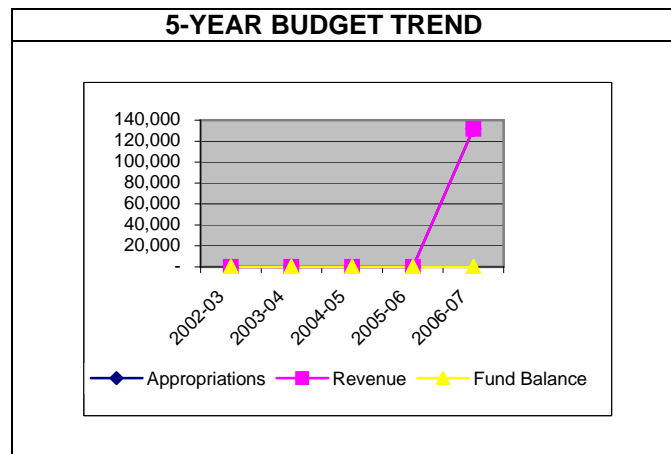
Unified Property Tax System

DESCRIPTION OF MAJOR SERVICES

The Unified Property Tax System special revenue fund was established and Board approved on December 13, 2005 to account for the design and implementation of the Unified Property Tax System.

There is no staffing associated with this budget unit.

BUDGET HISTORY



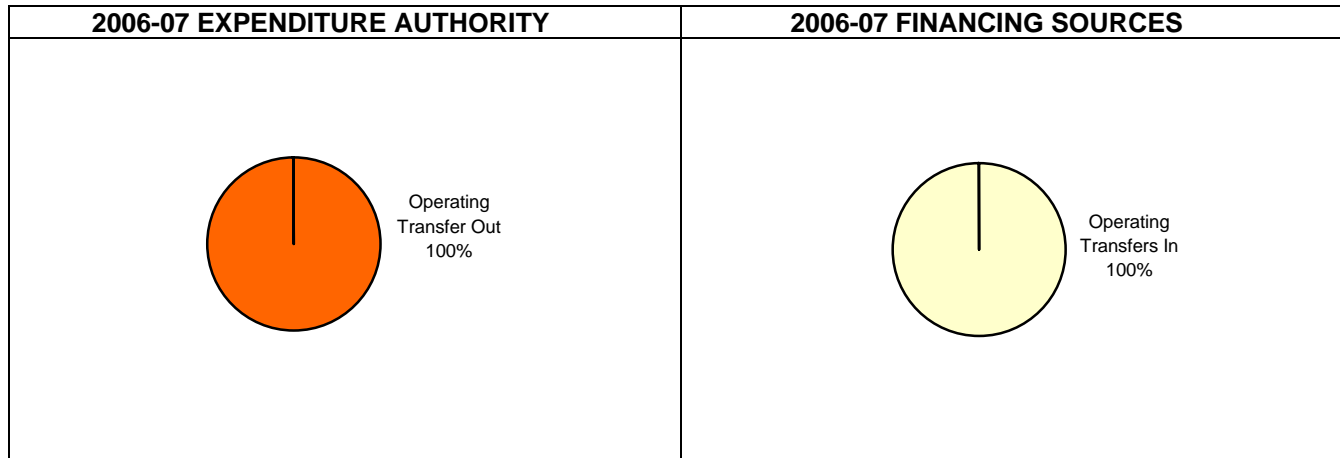
PERFORMANCE HISTORY

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Modified Budget	2005-06 Actual
Appropriation	-	-	-	61,074	48,254
Departmental Revenue	-	-	-	61,074	48,386
Fund Balance	-	-	-	-	-

Actual expenditures for 2005-06 reflect a savings of \$12,820 as compared to the modified budget. The savings are the result of lower than expected operating transfers out to the Treasurer-Tax Collector/Public Administrator due to the delayed hiring of the Business Applications Manager position. The Unified Property Tax System special revenue fund and new Business Applications Manager position in the Treasurer Tax Collector/Public Administrator budget unit were created and approved by the board on December 13, 2005.

Actual revenues for 2005-06 are \$12,688 lower than the modified budget, mainly due to lower than expected operating transfers in, this is due to the delay in hiring the Business Applications Manager position mentioned above.

ANALYSIS OF FINAL BUDGET



GROUP: Fiscal
DEPARTMENT: Treasurer-Tax Collector/Public Administrator
FUND: Unified Property Tax System

BUDGET UNIT: SVA TTC
FUNCTION: General
ACTIVITY: Finance

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual	2005-06 Final Budget	2006-07 Final Budget	Change From 2005-06 Final Budget
<u>Appropriation</u>							
Operating Transfers Out	-	-	-	48,254	-	131,786	131,786
Total Requirements	-	-	-	48,254	-	131,786	131,786
<u>Departmental Revenue</u>							
Use of Money and Prop	-	-	-	132	-	-	-
Total Revenue	-	-	-	132	-	-	-
Operating Transfers In	-	-	-	48,254	-	131,654	131,654
Total Financing Sources	-	-	-	48,386	-	131,654	131,654
Fund Balance					-	132	132

In 2006-07, the Unified Property Tax System special revenue fund will incur increased costs in operating transfers in and out due to the full-year funding of the Business Applications Manager position, which is reimbursed from the Auditor/Controller-Recorder's Systems Development special revenue fund, and transferred out to the Treasurer Tax Collector/Public Administrator's general fund budget unit. These costs are reflected in the Change From 2005-06 Final Budget column.

FINAL BUDGET CHANGES

Operating transfers decreased by \$132 due to fund balance being higher than anticipated.

